

2008 Iowa Individual Income Tax Long Form IA 1040

or fiscal year beginning ___/___/2008 and ending ___/___/___

STEP 1: Fill in all spaces. You MUST fill in your Social Security Number.

Your last name _____ Your first name/middle initial _____

Spouse's last name _____ Spouse's first name/middle initial _____

Current mailing address (number and street, apartment, lot or suite number) or PO Box _____

City, State, ZIP _____

☐ Check this box if you or your spouse were 65 or older as of 12/31/08.

Your Social Security Number _____

Spouse Social Security Number _____

Are your name, your spouse's name, if applicable, and your address the same as on last year's return? ☐ YES ☐ NO

Residence on 12/31/08
County No. _____ School/District No. _____

STEP 2 Filing Status: Mark one box only.

- 1 ☐ Single: Were you claimed as a dependent on another person's Iowa return? ☐ YES ☐ NO **▲**
- 2 ☐ Married filing a joint return. (Two-income families may benefit by using status 3 or 4)
- 3 ☐ Married filing separately on this combined return. Spouse use column B.
- 4 ☐ Married filing separate returns. Spouse's name: _____ SSN: _____ **▲** Income: \$ _____
- 5 ☐ Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and Social Security Number below.
- 6 ☐ Qualifying widow(er) with dependent child. Name: _____ SSN: _____

Dependent children for whom an exemption is claimed in Step 3

How many have health care coverage? _____

How many do not have health care coverage? _____

STEP 3 Exemptions

YOU
(and spouse if filing jointly)

a. **Personal Credit:** Enter 1 (Enter 2 if filing joint or head of household) _____ **▲** X \$ 40 = \$ _____

b. Enter 1 for each person who is **65 or older** and/or 1 for each person who is **blind** _____ **▲** X \$ 20 = \$ _____

c. **Dependents:** Enter 1 for each dependent _____ **▲** X \$ 40 = \$ _____

d. Enter first names of dependents here: _____

e. **TOTAL \$** _____

SPOUSE
(if filing status 3)

a. **Personal Credit:** Enter 1 _____ **▲** X \$ 40 = \$ _____

b. Enter 1 if **65 or older** and/or 1 if **blind** _____ **▲** X \$ 20 = \$ _____

c. **Dependents:** Enter 1 for each dependent _____ **▲** X \$ 40 = \$ _____

d. Enter first names of dependents here: _____

e. **TOTAL \$** _____

STEP 4

Figure your gross income

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
1. Wages, salaries, tips, etc.	1. _____ .00	_____ .00		
2. Taxable interest income. If more than \$1,500, complete Sch. B	2. _____ .00	_____ .00		
3. Ordinary dividend income. If more than \$1,500, complete Sch. B	3. _____ .00	_____ .00		
4. Alimony received	4. _____ .00	_____ .00		
5. Business income/(loss) from federal Schedule C or C-EZ	5. _____ .00	_____ .00		
6. Capital gain/(loss) from federal Sch. D if required for federal purposes .	6. _____ .00	_____ .00		
7. Other gains/(losses) from federal form 4797	7. _____ .00	_____ .00		
8. Taxable IRA distributions	8. _____ .00	_____ .00		
9. Taxable pensions and annuities	9. _____ .00	_____ .00		
10. Rents, royalties, partnerships, estates, etc.	10. _____ .00	_____ .00		
11. Farm income/(loss) from federal Schedule F	11. _____ .00	_____ .00		
12. Unemployment compensation	12. _____ .00	_____ .00		
13. Taxable Social Security benefits	13. _____ .00 ▲	_____ .00		
14. Other income, gambling income, bonus depreciation adjustment ...	14. _____ .00	_____ .00		
15. GROSS INCOME. ADD lines 1-14	15. _____ .00 ▲	_____ .00		

STEP 5

Figure your adjustments to income

16. Payments to an IRA, KEOGH or SEP	16. _____ .00	_____ .00		
17. One-half of self-employment tax	17. _____ .00	_____ .00		
18. Health insurance deduction	18. _____ .00	_____ .00		
19. Penalty on early withdrawal of savings	19. _____ .00	_____ .00		
20. Alimony paid	20. _____ .00	_____ .00		
21. Pension/retirement income exclusion	21. _____ .00 ▲	_____ .00		
22. Moving expense deduction from federal form 3903	22. _____ .00	_____ .00		
23. Iowa capital gains deduction.	23. _____ .00 ▲	_____ .00		
24. Other adjustments	24. _____ .00	_____ .00		
25. Total adjustments. ADD lines 16-24	25. _____ .00 ▲	_____ .00		
26. NET INCOME. SUBTRACT line 25 from line 15	26. _____ .00 ▲	_____ .00		

STEP 6

Figure your federal tax addition and deduction

27. Federal income tax refund / overpayment received in 2008	27. _____ .00 ▲	_____ .00		
28. Self-employment/household employment taxes	28. _____ .00 ▲	_____ .00		
29. Addition for federal taxes. ADD lines 27 and 28	29. _____ .00	_____ .00		
30. Total. ADD lines 26 and 29	30. _____ .00	_____ .00		
31. Federal tax withheld	31. _____ .00 ▲	_____ .00		
32. Federal estimated tax payments made in 2008	32. _____ .00 ▲	_____ .00		
33. Additional federal tax paid in 2008 for 2007 and prior years	33. _____ .00 ▲	_____ .00		
34. Deduction for federal taxes. ADD lines 31, 32, and 33	34. _____ .00	_____ .00		
35. BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2	35. _____ .00	_____ .00		

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	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7 36. BALANCE. From side 1, line 35.00		.00	
37. Total itemized deductions from federal Schedule A .....	.00		.00	
Taxpayers with bonus depreciation must use Iowa Schedule A				
38. Iowa income tax if included in line 5 of federal Schedule A .....	.00		.00	
39. BALANCE. Subtract line 38 from line 37 or enter the .....	.00		.00	
amount of itemized deductions from the Iowa Schedule A				
40. Other deductions. ....	.00		.00	
41. Deduction. Check one box. <input type="checkbox"/> Itemized. Add lines 39 and 40. <input type="checkbox"/> Standard. ....	.00		.00	
42. TAXABLE INCOME. SUBTRACT line 41 from line 36. ....	.00		.00	

Complete lines 37-40
ONLY if you itemize.

STEP 8 43. Tax from tables or alternate tax .....	.00		.00	
44. Iowa lump-sum tax. 25% of federal tax from form 4972. ....	.00		.00	
45. Iowa minimum tax. Attach IA 6251. ....	.00		.00	
46. Total tax. ADD lines 43, 44 and 45. ....	.00		.00	
47. Total exemption credit amount(s) from Step 3, side 1 .....	.00		.00	
48. Tuition and textbook credit for dependents K-12. ....	.00		.00	
49. Total credits. ADD lines 47 and 48. ....	.00		.00	
50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero. ....	.00		.00	
51. Credit for nonresident or part-year resident. Attach IA 126 and federal return. ....	.00		.00	
52. BALANCE. SUBTRACT line 51 from line 50. If less than or equal to zero, enter zero. ....	.00		.00	
53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule. ....	.00		.00	
54. BALANCE. SUBTRACT line 53 from line 52. ....	.00		.00	
55. School district surtax/EMS surtax. (take percentage from table, multiply by line 54). ....	.00		.00	
56. Total Tax. ADD lines 54 and 55. ....	.00		.00	
57. Total tax before contributions. ADD Columns A & B on line 56 and enter here. ....	.00		.00	
58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.				
Fish/Wildlife 58a: ▲ _____ StateFair 58b: ▲ _____ Firefighters/Veterans 58c: ▲ _____ Child Abuse Prevention 58d: ▲ _____ Enter total. ....	.00		.00	
59. TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58. ....	.00		.00	
60. Iowa income tax withheld. ....	.00		.00	

STEP 9 61. Estimate and voucher payments made for tax year 2008 .....	.00		.00	
62. Out-of-state tax credit. Attach IA 130. ....	.00		.00	
63. Motor fuel tax credit. Attach IA 4136. ....	.00		.00	
64. Check One: <input type="checkbox"/> Child and dependent care credit OR <input type="checkbox"/> Early childhood development credit .....	.00		.00	
65. Iowa earned income credit: 7.0% (.07) of federal credit .....	.00		.00	
66. Other refundable credits. Attach IA 148 Tax Credits Schedule. ....	.00		.00	
67. TOTAL. ADD lines 60 - 66. ....	.00		.00	
68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here. ....	.00		.00	

STEP 10 69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid. ....	.00		.00	
70. Amount of line 69 to be REFUNDED .....	.00		.00	
Mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120				
71. Amount of line 69 to be applied to your 2009 estimated tax .....	.00		.00	
72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE. ....	.00		.00	
73. Penalty for underpayment of estimated tax. From IA 2210 or IA 2210F. <input type="checkbox"/> Check if annualized income method is used .....	.00		.00	
74. Penalty and interest. 74a. Penalty. 74b. Interest .....	.00		.00	
75. TOTAL AMOUNT DUE. ADD lines 72, 73 and 74, and enter here. ....	.00		.00	
Electronically pay by credit card or direct debit. Go to www.state.ia.us/tax.				
To pay by mail: Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.				

STEP 11 POLITICAL CHECKOFF. This checkoff does not increase the amount of tax you owe or decrease your refund.

SPOUSE	▲	YOURSELF
\$1.50 to Republican Party <input type="checkbox"/>		\$1.50 to Republican Party <input type="checkbox"/>
\$1.50 to Democratic Party <input type="checkbox"/>		\$1.50 to Democratic Party <input type="checkbox"/>
\$1.50 to Campaign Fund <input type="checkbox"/>		\$1.50 to Campaign Fund <input type="checkbox"/>

STEP 12 NEXT YEAR,
Would you like to receive a booklet? This option is not available to electronic filers.

0. ☐ Yes
1. ☐ No

STEP 13 COW-CALF REFUND Attach IA 132.
Do NOT use these amounts to increase your overpayment (line 69) or reduce the amount you owe (line 72).

Spouse: \$ _____ .00
You: \$ _____ .00 ▲

STEP 14 PLEASE	I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.		
SIGN HERE	Your Signature _____	Date _____	Preparer's Signature _____
SIGN HERE	Spouse's Signature _____	Date _____	Address _____
• Verify your Social Security Number(s) • Recheck your math • Attach all W-2s	Daytime Telephone Number _____	Daytime Telephone Number _____	Identification Number _____

This return is due April 30, 2009.

Mailing Addresses: See lines 70 and 75 above.

41-001b (9/30/08)